

AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application.

Please cancel claims 1-23, 27, and 28 without prejudice or disclaimer.

Please amend claims 24-26 and 29 and add new claim 30 as follows:

1.-23. (Canceled)

24. (Currently Amended) A silicon carbide substrate comprising:

a silicon carbide single crystal body having

a hollow micro-pipe ~~which is hollow and has~~ having a pipe-shaped portion, and

an opening ~~whose~~ connected with the micro-pipe and having a diameter that

increases as being closer to a front surface of said substrate silicon carbide single crystal body,
and a plurality of steps are formed on a wall surface of the opening of the silicon carbide single
crystal body, wherein

the pipe-shaped portion being is located at a side of a back surface of the silicon carbide single crystal body, and the opening being is located at a side of the front surface of the silicon carbide single crystal body; and

a silicon carbide epitaxial film formed on the front surface of the silicon carbide single crystal body so as to cover the micro-pipe, wherein the micro-pipe is not absorbed into the silicon carbide epitaxial film. ~~eliminated in the silicon carbide single crystal body.~~

25. (Currently Amended) A silicon carbide substrate according to claim 24, wherein:

the diameter of the opening, ~~which is enlarged at a top thereof,~~ is at least twice or more as large as ~~that of the~~ diameter of the opening at a bottom thereof where the pipe-shaped portion is connected.

26. (Currently Amended) A silicon carbide substrate comprising:

a conductive silicon carbide substrate body having a micro-pipe; and

a silicon carbide epitaxial film formed on a front surface of the conductive silicon carbide substrate body,

wherein: ~~the silicon carbide epitaxial film covers the micro-pipe, and the micro-pipe is eliminated~~ terminated within the conductive silicon carbide substrate body, and

wherein the conductive silicon carbide substrate body has low resistivity and the silicon carbide epitaxial film has high resistivity.

~~at a conductive region which is located between the conductive silicon carbide substrate body and the silicon carbide epitaxial film.~~

27. (Canceled)

28. (Canceled)

29. (Currently Amended) ~~A silicon carbide substrate according to claim 26,~~ A silicon carbide substrate comprising:

~~wherein the conductive epitaxial film has a low resistive epitaxial film and a high resistive epitaxial film formed on the low resistive epitaxial film, wherein said conductive region is the low resistive epitaxial film~~

a conductive silicon carbide substrate body having a micro-pipe;

a low resistivity conductive silicon carbide epitaxial film defining a conductive region and formed on a front surface of the conductive silicon carbide substrate body, wherein the micro-pipe is terminated within the conductive region of the low resistivity conductive silicon carbide epitaxial film; and

a high resistivity conductive silicon carbide epitaxial film formed on a front surface of the low resistivity conductive silicon carbide epitaxial film.

30. (New) The silicon carbide substrate of claim 29, wherein the low resistivity silicon carbide epitaxial film covers the micro-pipe, and the micro-pipe is terminated within the low resistivity silicon carbide epitaxial film.